

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN**

UNITED STATES OF AMERICA,

Petitioner,

MISC. NO.

v.

HON.

JANET F. TYRA,

Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce two Internal Revenue Service summonses.

2. Michael Bryant is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Compliance Area 4, Internal Revenue Service and is authorized to issue Internal Revenue Service summonses pursuant to the authority contained in Section 7602 of

Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Janet F. Tyra, resides at 6239 Central St., Romulus, MI 48174-4238, which is within the jurisdiction of this Court.

4. Revenue Officer Michael Bryant is conducting an investigation into the collection of the tax liability of Janet F. Tyra for the Form 1040 for calendar years ended December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, December 31, 2016, December 31, 2018, December 31, 2020, and December 31, 2021. Exhibit A – Bryant Collection Decl., ¶ 2.

5. Revenue Officer Michael Bryant is also conducting an investigation into the tax liability of Janet F. Tyra for the Form 1040 for the calendar year ended December 31, 2017. Exhibit B – Bryant Tax Return Decl., ¶ 2.

6. The respondent, Janet F. Tyra, is in possession and control of testimony, books, records, papers, and other data, which are relevant to the above-described investigations.

7. On August 23, 2022, two Internal Revenue Service summonses were issued by Revenue Officer Michael Bryant directing the respondent,

Janet F. Tyra, to appear before him. Exhibit A – Bryant Collection Decl., ¶ 5, Exhibit B – Bryant Tax Return Decl. ¶ 5.

- a. Janet F. Tyra was scheduled to meet with Michael Bryant on September 2, 2022, at 9:00 AM to testify and to produce for examination the books, records, and other documents demanded in the Collection Information Statement Summons. Exhibit A –Bryant Collection Decl., Attach. 1.
- b. Janet F. Tyra was scheduled to meet with Michael Bryant on September 7, 2022, at 9:00 AM to testify and to produce for examination the books, records, and other documents demanded in the Income Tax Return Summons. Exhibit B – Bryant Tax Return Decl., Attach. 1.

8. Attested copies of the summonses were served on the respondent, Janet F. Tyra, on August 23, 2022, by leaving attested copies of the summonses at the last and usual place of abode of the person to whom they were directed, as evidenced in the certificates of service. Exhibit A –Bryant Collection Decl., Attach. 1. p. 2; Exhibit B – Bryant Tax Return Decl., Attach. 1, p. 2.

9. The respondent, Janet F. Tyra failed to appear for the two scheduled meetings on September 2, 2022, and September 7, 2022, with Revenue Officer Michael Bryant. Exhibit A – Bryant Collection Decl., ¶ 6; Exhibit B – Bryant Tax Return Decl., ¶ 6.

10. On October 11, 2022, two letters were sent to the respondent, Janet F. Tyra, by the Associate Area Counsel of the Internal Revenue Service, scheduling a last chance appointment to meet with Revenue Officer Michael Bryant on November 9, 2022, at 10:00 a.m., to give testimony and to produce for examination and copying the books, papers, records, or other data as described in said summonses. Exhibit A –Bryant Collection Decl., Attach. 2; Exhibit B – Bryant Tax Return Decl., Attach. 2.

11. On November 9, 2022, the respondent did not appear for the scheduled meeting. The respondent's refusal to fully comply with the summonses continues to date as set forth in the Declarations of Revenue Officer Michael Bryant. Exhibits A and B.

12. The books, papers, records, or other data sought in the summonses are not already in the possession of the Internal Revenue Service.

13. All administrative steps required by the Internal Revenue Code for the issuance of the summonses have been taken.

14. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the Collection Information Statement summons in order to properly investigate the collection of the tax liability of Janet F. Tyra for the Form 1040 calendar years ended December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, December 31, 2016, December 31, 2018, December 31, 2020, and December 31, 2021, as evidenced by the Declaration of Revenue Officer Michael Bryant. Exhibit A – Bryant Collection Decl.

15. It is also necessary to obtain the testimony and examine the books, papers, records, or other data sought by the Income Tax Return summons in order to properly investigate the tax liability of Janet F. Tyra for the Form 1040 for the calendar year ended December 31, 2017, as is evidenced by the Declaration of Revenue Officer Michael Bryant. Exhibit B – Bryant Tax Return Decl.

WHEREFORE, petitioner respectfully prays:

a. That the Court issue an order directing the respondent, Janet F. Tyra, to show cause, if any, why respondent should not comply with and obey the aforementioned summonses and each and every requirement thereof.

b. That the Court enter an order directing the respondent, Janet F. Tyra, to obey the summonses by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Michael Bryant or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Michael Bryant or any other proper officer or employee of the Internal Revenue Service.

c. That the United States recover its costs in maintaining this action.

d. That the Court grant such other and further relief as is just and proper.

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